

Profile (Structuurrapport)
Chair in International Tax Law (1,0 fte)

1. Introduction

The Department of Tax Law has a vacancy for a 1,0 fte (38 hours) Professor of International Tax Law.

This report, which defines this chair, was drawn up by a committee consisting of:

- Prof. Dr J.M. Smits, Dean Faculty of Law of and Professor of European Private Law, chair
- Prof. Dr R.H.C. Luja, Head of the department of Tax Law and Professor of Comparative Tax Law
- Prof. Dr. A. P. Dourado, Professor of Tax Law and International and European Tax Law at the University of Lisbon (Portugal)
- Prof. Dr. M. Olaerts, Professor of Comparative and National Company Law and Endowed Professor of the Elverding Chair on Sustainable Business, Culture and Corporate Regulation
- Prof. Dr H.T.P.M. van den Hurk, Professor of Corporation Tax, under specific consideration of international and European relations
- Prof. Dr. P. Pistone, Academic Chairman of IBFD (the Netherlands), Jean Monnet ad Personam Chair in European Tax Law and Policy at WU Vienna (Austria) and Professor of Tax Law at Salerno (Italy)
- Prof. Dr M.J.G.A.M. Weerepas, Professor in Cross-Border Taxation of Individuals
- S. van Opzeeland, HR Advisor
- T. Dragstra, student member

2. The Faculty

The Faculty of Law at Maastricht University (UM) provides challenging and rewarding legal education at Bachelor's, Master's, postgraduate and PhD levels. The Faculty is a pioneer in small-scale and innovative teaching and trains lawyers for both the national and international job markets. The Faculty is in the top 10 of European law schools, in which it ranks as the most international one with more than half of its student population consisting of foreign students.

Research at our Law Faculty is conducted within one of its research centres and within the Maastricht Graduate School of Law. The focus in research is on the European and international aspects of the law, human rights, migration and the empirical setting in which the law operates. The Faculty's research ranks consistently high in national surveys and often influences policymakers.

3. The Department

3.1 Composition

The Professor of International Tax Law will be a member of the Department of Tax Law. The Department consists of a team of over 30 dedicated full-time and part-time staff members, about a third of them from EU and Latin American countries at present. Its senior staff consists of five professors and an associate professor.

3.2 Education

The Department of Tax Law takes care of tax-related courses in the UM's bachelor programmes in Tax Law and in Fiscal Economics, whose students follow most courses jointly. It also is responsible for two Master's programmes, one in (Dutch) Tax Law and one in International and European Tax Law, next to providing courses at the School of Business and Economics in its Master's programme in Fiscal Economics and postgraduate programmes for accountants and business controllers.

Currently the Department of Tax Law services more than 300 students of Tax Law and Fiscal Economics, and nearly 150 Master's students of International & European Tax Law, most of the latter coming from the EU, Asia and Latin America. The Department also provides short

introductions in tax law to about 300 first-year law students and 150 third-year European Law School students.

The chair's main responsibility will be teaching in international tax law, together with fellow professors focussing on taxation & cross-border employment and international corporate tax policy. Next to that, two assistant professors focus in particular on international tax law and one assistant professor focusses on European tax law, all supported by lecturers. The Department currently offers six Master's courses specifically related to international taxation (subject to revision in the upcoming years):

- Fundamentals of International Tax Law;
- International and European Tax Law;
- Global Tax Policy and Governance;
- Cross-Border Taxation of Human Capital;
- International Tax Planning & Fiscal Ethics;
- Transfer Pricing and Attribution of Income.

The Faculty expects all its staff, including its professors, to get involved hands-on in our problem-based learning approach, where we teach small groups of 15-19 students at a time. Because of this, all of our staff Members are expected to be approachable to students. We have short lines of communication amongst staff and our efforts in setting up and running courses are real team efforts.

A candidate who does not yet have a university teaching qualification will be expected to follow the necessary training at the earliest convenience.

3.3 Research

The Professor of International Tax Law's research will be carried out in the Department of Tax Law and the Maastricht Centre for Taxation (MCT). Our two research lines are 'Cross-border business and tax competition', and 'Taxation of cross-border employment and pensions', where we also cooperate with the Institute for Transnational and Euregional Cross-border Cooperation and Mobility (ITEM).

The professor will also join the Ius Commune Research School where tax law research is part of a programme called 'Fiscal aspects of the (EU's) internal market', which covers, inter alia, the EU's international tax policies and initiatives.

Supervision of PhD candidates will be an essential part of the professor's activities. At present, the number of internal PhD candidates funded by the university is quite limited, and often candidates take care of their own research funding by submitting proposals to (inter)national funding organisations. The new professor is expected to assist in the review of such proposals.

3.4 Management tasks

The new professor will take charge of part of the departmental research programme and will be the liaison to the Ius Commune Research School. In due time, the professor may be called upon to take over the chair of the Department which rotates periodically, as do memberships of other Faculty committees.

4. The Chair

The name of the chair is as follows: Professor of International Tax law.

This chair is essential in light of our educational focus on International & European Tax Law and the research programmes that are closely intertwined. It is therefore a permanent chair. (A candidate's initial appointment will normally be for 5 years before becoming permanent.)

5. Profile

The Professor of International Tax Law will teach and carry out research in that field and is expected to have:

- a PhD in (tax) law or (business) economics;
- an excellent academic track record in the field of international tax law;
- affinity with European tax law;
- experience in academic teaching; any teaching qualification recognised by a home university would be of benefit;
- ability to work within a team;
- an open-mindedness to allow junior staff sufficient leeway to engage in their own endeavours;
- leadership capabilities and a proven ability to fulfil management functions;
- international research networks and established collaborations;
- fluency in written and spoken English (C1 or C2 level) and a willingness to master Dutch in due time.